



INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
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MAR 20 2003

MEMORANDUM FOR CIVILIAN AND MILITARY PERSONNEL EMPLOYED BY  
AND ASSIGNED TO THE OFFICE OF THE INSPECTOR  
GENERAL OF THE DEPARTMENT OF DEFENSE

SUBJECT: Independence of the Office of the Inspector General and its Staff Policy  
Guidance

References: (a) Inspector General Act of 1978, as amended  
(b) Government Auditing Standards, Revision 3, Independence  
(Comptroller General of the United States), January 2003  
(c) through (f) Attachment

Purpose: This Memorandum implements References (b) through (f).

Policy: The Inspector General Act of 1978, as amended, established the Offices of the Inspectors General as "independent and objective units" to promote economy, efficiency, and effectiveness; and to prevent and detect fraud and abuse of authority in the programs and operations of their agencies. Each OIG employee has a responsibility to maintain independence, in both fact and appearance, so that our opinions, conclusions, judgments, and recommendations will be impartial and will be viewed as impartial by knowledgeable third parties.

Effective January 2003, the Comptroller General of the United States implemented Reference (b) to establish a principles-based approach to auditor independence. The principles espoused by the Comptroller General apply to all employees of the OIG. Therefore, in our work with DoD organizations and individuals outside the OIG, the following two overarching principles apply:

- OIG personnel will perform no management functions and make no management decisions for organizations they are auditing, inspecting, or investigating; and
- OIG personnel will not audit, inspect, or investigate their own work.

Policy Guidance: References (b) through (f) are hereby incorporated by reference as policy guidance for all components of the Office of Inspector General.

Effective Date: This Policy Memorandum is effective immediately.

  
Joseph E. Schmitz

Attachment:  
As stated

### REFERENCES continued

- (c) Quality Standards for Federal Offices of Inspector General (President's Council on Integrity and Efficiency), January 1986, "Maintaining Independence"
- (d) Quality Standards for Inspections, President's Council on Integrity and Efficiency, March 1993
- (e) Quality Standards for Investigations, President's Council on Integrity and Efficiency, September 1997
- (f) Principles and Standards for Offices of Inspector General, Association of Inspectors General, May 2001